

Hearing Date: February 26, 2008 at 10 a.m.
Objection Deadline: February 19, 2008 at 4 p.m.

IVINS, PHILLIPS, & BARKER CHARTERED
1700 Pennsylvania Ave., NW, Suite 600
Washington, D.C. 20006
Tel: 202-393-7600
Fax: 202-393-7601
William L. Sollee, Jr.
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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THIRD INTERIM APPLICATION OF IVINS, PHILLIPS, & BARKER CHARTERED,
AS SPECIAL PENSION BENEFITS TAX COUNSEL TO THE DEBTORS AND
DEBTORS-IN-POSSESSION, SEEKING ALLOWANCE OF COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL
AND NECESSARY EXPENSES INCURRED FOR THE
SIXTH INTERIM PERIOD FROM JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007

PLEASE TAKE NOTICE that on November 30, 2007, Ivins, Phillips, and Barker
Chartered ("IPB") filed its Third Interim Application of Ivins, Phillips & Barker Chartered, as
Special Pension Benefits Tax Counsel to the Debtors and Debtors-in-Possession, Seeking
Allowance of Compensation for Professional Services Rendered and for Reimbursement of Actual
and Necessary Expenses Incurred from June 1, 2007 through September 30, 2007 (the "Interim
Fee Application").

PLEASE TAKE FURTHER NOTICE that a hearing to consider approval of IPB's Interim Fee Application will be held on **February 26, 2008**, at **10 A.M.** (Prevailing Eastern Standard Time) before the Honorable Robert D. Drain, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that responses to IPB's Interim Fee Application, if any, must (a) be in writing, (b) conform to all applicable Rules and Orders, (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Documents Format (PDF), Word Perfect, or any other Windows-based word processing format, (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Court Judge, and (e) be served upon (i) Ivins, Phillips & Barker Chartered, 1700 Pennsylvania Ave., Suite 600, Washington D.C. 20006 (Attn: William L. Sollee, Jr.), (ii) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: David M. Sherbin, Vice-President and General Counsel), (iii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Attn: John Wm. Butler, Jr.), (iv) counsel for the agent under Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017 (Attn: Kenneth S. Ziman and Marissa Wesley), (v) counsel for the agent under the postpetition credit facility, Davis Polk & Wardwell, 450 Lexington Avenue, New York, New York 10017 (Attn: Marlane Melican), (vi) counsel for the Official Committee of Unsecured Creditors, Latham & Watkins LLP, One New York Plaza, New York, New York 10005 (Attn: Robert J. Rosenberg and Mark A. Broude), (viii) the following members of the Joint Fee Review Committee: Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Attn: John D.

Sheehan, Vice-President & Chief Restructuring Officer) and GE Plastics, Americas, 9930 Kinney Avenue, Huntersville, NC 28078 (Attn: Valeria Venable, Credit Manager), (ix) counsel for the Committee of the Equity Security Holders, Fried, Frank, Harris, Shriver & Jacobson, LLP, One New York Plaza, New York, New York, 10004 (Attn: Bonnie Steingart), and (x) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004 (Attn: Alicia M. Leonhard), in each case so as to be **received** no later than **4 P.M.** (Prevailing Eastern Standard Time) on **February 19, 2008**.

PLEASE TAKE FURTHER NOTICE that only those objections made as set forth herein and in accordance with the Case Management Order will be considered by the Bankruptcy Court at the hearing. If no objections to IPB's Interim Fee Application are timely filed and served according to the procedures set forth herein and in the Case Management Order, the Bankruptcy Court may enter an order granting the Interim Fee Application without further notice.

Dated: Washington, D.C.
November 30, 2007

Respectfully Submitted,



William L. Sollee, Jr.
Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington D.C., 20006
Tel: 202-393-7600
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

CERTIFICATE OF SERVICE

I hereby certify that on November 30, 2007, a true and correct copy of the foregoing Notice of Interim Fee Application of Ivins, Phillips & Barker Chartered was served via overnight delivery service on:

David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Delphi Corporation

John Wm. Butler, Jr.
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive, Ste. 2100
Chicago, IL 60606

Counsel for Debtors

Alicia M. Leonhard
The Office of the U.S. Trustee for the
Southern District of New York
33 Whitehall Street, Ste. 2100
New York, NY 10004

United States Trustee

Bonnie Steingart
Fried, Frank, Harris, Shriver & Jacobson, LLP
One New York Plaza
New York, NY 10004

**Counsel for the Committee of Equity
Security Holders**

Kenneth S. Ziman and Marissa Wesley
Simpson Thacher & Bartlett, LLP
425 Lexington Avenue
New York, New York 10017

**Counsel for the Agent Under the Debtors'
Prepetition Credit Facility**

John D. Sheehan
Vice President & Chief
Restructuring Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Valeria Venable
GE Plastics, Americas Credit Manager
GE Plastics, Americas
9930 Kinsey Avenue
Huntersville, NC 28078

Members of the Joint Fee Review Committee

Robert J. Rosenberg and Mark A. Broude
Latham & Watkins, LLP
885 Third Avenue
New York, NY 10022-4802

**Counsel for the Official Committee of
Unsecured Creditors**

Marlene Melican
Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017

**Counsel for the Agent Under the Debtors'
Postpetition Credit Facility**

I hereby certify that on November 30, 2007, a notice of the foregoing Notice of Interim Fee Application of Ivins, Phillips & Barker Chartered was served via electronic notice on the persons listed on the Delphi Corporation Master Service List and the Delphi Corporation 2002 List.

A handwritten signature in black ink, appearing to read 'W Sollee', written over a horizontal line.

William L. Sollee, Jr.
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FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

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William L. Sollee, Jr.
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
	:	
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THIRD INTERIM APPLICATION OF IVINS, PHILLIPS, & BARKER CHARTERED,
AS SPECIAL PENSION BENEFITS TAX COUNSEL TO THE DEBTORS AND
DEBTORS-IN-POSSESSION, SEEKING ALLOWANCE OF COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL
AND NECESSARY EXPENSES INCURRED FOR THE
SIXTH INTERIM PERIOD FROM JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007

("INTERIM FEE APPLICATION")

Name of Applicant:	Ivins, Phillips & Barker Chartered
Authorized to Provide Professional Services to:	Delphi Corporation and the Affiliate Debtors
Date of Retention Order:	February 26, 2007
Period for Which Compensation and Reimbursement are Sought:	June 1, 2007 through September 30, 2007
Amount of Compensation Sought in Sixth Interim Application Period:	\$264,462.50
Amount of Expense Reimbursement Sought in Sixth Interim Application Period:	\$2,529.25
Amount of Compensation Paid:	\$211,570.00
Amount of Expense Reimbursement Paid:	\$2,529.25
Total Amount Sought for Compensation and Expense in Sixth Interim Application Period:	\$266,991.75
Prior Interim Fee Applications:	First Interim Fee Application filed March 30, 2007 for \$198,568.75 in compensation and \$4,666.77 in expenses incurred November 1, 2006 through January 31, 2007. By

	<p>Order dated June 27, 2007 (Docket No. 8446), this Court awarded \$198,568.75 in compensation and \$4,666.77 in expenses. To date, \$198,568.75 in compensation and \$4,666.77 in expenses have been paid.</p> <p>Second Interim Fee Application filed July 31, 2007 for \$275,525.00 in compensation and \$2,270.96 in expenses incurred February 1, 2007 through May 31, 2007. By Order dated October 29, 2007 (Docket No. 10745), this Court awarded \$264,525.00 in compensation and \$1,570.96 in expenses. To date, \$264,525.00 in compensation and \$1,570.96 in expenses have been paid.</p>
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This is an/(a): X Interim Final Application.

INTRODUCTION

1. Ivins, Phillips & Barker Chartered (“IPB”), special pension benefits tax counsel for Delphi Corporation and certain of its subsidiaries and affiliates, as debtors and debtors-in-possession (collectively, the “Debtors”), for its Interim Fee Application, pursuant to sections 330 and 331 of Title 11, United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for the interim allowance of compensation for professional services performed by IPB for the period commencing June 1, 2007 through and including September 30, 2007 (the “Sixth Interim Period”), and for reimbursement of its actual and necessary expenses incurred during the Sixth Interim Period, respectfully represents:

BACKGROUND

2. On October 8 and 14, 2005 (the “Petition Dates”), Delphi and certain of its U.S. subsidiaries and affiliates (the “Debtors”) filed voluntary petitions in this Court for reorganization relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”). The Debtors continue to operate their businesses and manage their properties as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. This Court entered orders directing the joint administration of the Debtor’s Chapter 11 cases.

3. On October 17, 2005, the Office of the United States Trustee (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Creditors’ Committee”). On April 28, 2006, the U.S. Trustee appointed an official committee of equity security holders (the “Equity Committee”). No trustee or examiner has been appointed in the Debtors’ cases.

4. On May 5, 2006, the Court established a Joint Fee Review Committee (“Fee Committee”).

5. On January 31, 2007, the Debtors filed an application with this Court to retain IPB as their special pension benefits tax counsel. On February 26, 2007, this Court authorized the Debtors' retention of IPB as their special pension benefits tax counsel *nunc pro tunc* to November 1, 2006.

6. This Interim Fee Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. §330, (Appendix A to 28 C.F.R. §58) dated May 17, 1996 (the "UST Guidelines"), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Committee Members (the "Administrative Order," collectively with the "Local Guidelines" and "UST Guidelines," the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is attached hereto as Exhibit A.

JURISDICTION

7. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§157 and 1334. Venue is proper pursuant to 28 U.S.C. §§1408 and 1409. This matter is a core proceeding under 28 U.S.C. §157(b)(2).

SUMMARY OF PRIOR INTERIM FEE APPLICATIONS

8. On March 30, 2007, IPB filed its first interim fee application ("First Interim Fee Application") for the interim allowance of compensation for professional services performed by IPB for the period commencing October 1, 2006 through January 31, 2007 (the "Fourth Interim

Period”) and for reimbursement of its actual and necessary expenses incurred during the Fourth Interim Period. IPB sought allowance of fees for services to the Debtors during the Fourth Interim Period in the aggregate amount of \$198,568.75 and for reimbursement of expenses incurred in connection with such services in the amount of \$4,666.77. By Order dated June 27, 2007 (Docket No. 8446), this Court awarded \$198,568.75 in compensation and \$4,666.77 in expenses. To date, \$198,568.75 in compensation and \$4,666.77 in expenses have been paid.

9. On July 31, 2007, IPB filed its second interim fee application (“Second Interim Fee Application”) for the interim allowance of compensation for professional services performed by IPB for the period commencing February 1, 2007 through May 31, 2007 (the “Fifth Interim Period”) and for reimbursement of its actual and necessary expenses incurred during the Fifth Interim Period. IPB sought allowance of fees for services to the Debtors during the Fifth Interim Period in the aggregate amount of \$275,525.00 and for reimbursement of expenses incurred in connection with such services in the amount of \$2,270.96. By Order dated October 29, 2007 (Docket No. 10745), this Court awarded \$264,525.00 in compensation and \$1,570.96 in expenses. To date, \$264,525.00 in compensation and \$1,570.96 in expenses have been paid.

SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED

10. IPB seeks allowance of interim compensation for professional services rendered to the Debtors during the Sixth Interim Period in the aggregate amount of \$264,462.50 and for reimbursement of expenses incurred in connection with the rendition of such services in the aggregate amount of \$2,529.25. During the Sixth Interim Period, IPB attorneys and paraprofessionals expended a total of 414.00 hours for which compensation is requested.

11. IPB has provided the Debtors, the United States Trustee, counsel for Creditors’ Committee and Equity Committee, and members of the Fee Committee with monthly fee

statements for professional services rendered and expenses incurred on behalf of the Debtors, including detailed reports of time entries and expenses. No interested person has objected to any of IPB's statements. As demonstrated in Schedule A, the Debtors have paid IPB certain of its fees for professional services and certain accompanying expenses. By this Third Interim Fee Application, IPB respectfully requests interim approval of these payments, and interim authorization of payment of the remainder of the fees for professional services rendered and expenses incurred during the Sixth Interim Period.

12. During the Sixth Interim Period, IPB has received no payment (other than payments made pursuant to the Administrative Order) nor has it received any promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with matters covered by this Interim Fee Application. There is no agreement or understanding between IPB and any other person, other than members of the IPB firm, for sharing of compensation to be received for services rendered in these cases.

13. The fees charged by IPB in these cases are billed in accordance with existing billing rates and procedures in effect during the Sixth Interim Period. The rates IPB charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 cases are the standard rates that IPB charges for professional and paraprofessional services rendered in comparable nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases in a competitive national legal market.

14. Annexed to this Interim Fee Application is:

- a. A schedule, attached as Schedule B, setting forth all IPB professionals and paraprofessionals who have performed services in this Chapter 11 case during the Sixth Interim Period; the capacities in which each such individual is employed by IPB; the hourly billing rate charged by IPB for services performed

- by such individual; the aggregate number of hours expended during the engagement and fees billed; and the year in which each professional was first licensed to practice law;
- b. A schedule, attached as Schedule C, specifying the categories of expenses for which IPB is seeking reimbursement and the total amount for each such expense category; and
- c. A summary of IPB's time records, attached as Schedule D, billed during the Sixth Interim Period.

15. IPB has prepared monthly invoices detailing the time all IPB attorneys and paraprofessional expended providing professional services to the Debtors as their special pension benefits tax counsel. Subject to redaction for the attorney-client privilege where necessary to protect the Debtors' estate, copies of these monthly invoices have been furnished to Debtors, the attorneys for the Creditors Committee, the Equity Committee, the Agent Under the Postpetition Credit Facility, the members of the Fee Committee, and the United States Trustee, in the format specified by the UST Guidelines. Copies of IPB's monthly invoices applicable to the Sixth Interim Fee Period are attached as Exhibit B.

16. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Sixth Interim Period, but were not processed prior to the preparation of this Interim Fee Application, IPB reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

SUMMARY OF SERVICES

17. During the Sixth Interim Period, IPB rendered substantial professional services in furtherance of the Debtors' reorganization efforts and Chapter 11 cases. In its capacity as special pension benefits tax counsel, IPB provided Debtors' with timely, accurate and useful advice on a wide range of pension benefit issues, including assistance in analyzing Debtors' benefit obligations under the law, complying with tax qualification and other benefit plan requirements, and drafting government filings concerning Delphi's retirement plans.

18. The principal in charge of IPB's engagement is William L. Sollee, Jr. Mr. Sollee is a shareholder of IPB with approximately 20 years of private and public sector experience in benefits matters under the tax code and ERISA. He has particular expertise in the areas of qualified and nonqualified retirement and deferred compensation plans, executive compensation, stock options, VEBAs and other welfare benefit plan financing vehicles, and the tax treatment of benefit programs generally. Mr. Sollee has counseled many of the largest corporations in the world regarding compliance with qualified plan standards, including those applicable to traditional defined benefit, cash balance, and 401(k) plans. Mr. Sollee also has secured IRS private letter rulings on complex qualified plan issues of first impression. Mr. Sollee has been assisted by certain other IPB attorneys, each of whom has significant experience directly relevant to their work for Debtors.

19. During the Sixth Interim Period, IPB has devoted significant time to advising the Debtors with respect to a wide variety of pension benefit tax and related issues, including but not limited to plan qualification issues, tax deduction issues, compliance with tax standards governing executive compensation, and the Debtors' interaction with federal government agencies including the IRS and PBGC. For example, during the Period IPB oversaw the preparation and filing of four

ruling requests with the IRS and the PBGC concerning Delphi's qualified pension plans, each of critical importance to the Debtors. These submissions involved requests for temporary waivers of more than \$1 billion in minimum funding contributions while the Debtors are under bankruptcy protection. IPB also led extended negotiations with the PBGC and IRS regarding various conditions related to the waiver applications, advised the Debtors regarding a retirement plan investigation by the Department of Labor, and assisted with the structuring of the proposed Tax Code § 414(l) pension asset transfer upon emergence.

20. The foregoing professional services performed by IPB were necessary, appropriate, and in the best interests of the Debtors and the other parties in interest. Compensation for the foregoing services, as requested, is commensurate with the complexity, importance and nature of the problems, issues or tasks involved. The professional services were performed in an expeditious and efficient manner.

21. The professional services performed by IPB on behalf of the Debtors during the Sixth Interim Period required an aggregate expenditure of 414.00 recorded hours by IPB's principals, counsel, associates and paraprofessionals. Of the aggregate time expended, 400.00 recorded hours were expended by IPB's principals and 14.00 recorded hours were expended by IPB associates. IPB achieved cost efficiencies by using attorneys in the firm only to the extent their knowledge and prior experience made their participation in this engagement cost-effective for the Debtors.

22. During the Sixth Interim Period, IPB's hourly billing rates for attorneys ranged from \$225 to \$725 per hour. The rates IPB charges for the services rendered by its professionals and paraprofessionals in these Chapter 11 cases are the standard rates that IPB charges for

professional and paraprofessional services rendered in a comparable nonbankruptcy related matters.

ACTUAL AND NECESSARY DISBURSEMENTS OF IPB

23. As set forth in Schedule C, IPB has disbursed \$2,529.25 as expenses incurred in providing professional services during the Sixth Interim Period. These charges are intended to cover IPB's direct operating costs, such as photocopying costs, which costs are not incorporated into the IPB hourly billing rates. Only clients who actually use services of the types set forth in Schedule C are separately charged for such services. The effect of including such expenses as part of the hourly billing rates would impose that cost upon clients who do not require extensive photocopying and other facilities and services.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

24. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. §331. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered...and reimbursement for actual, necessary expenses." 11 U.S.C. §330(a)(1). Section 330 of the Bankruptcy Code also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. §330(a)(3).

25. In the instant case, IPB respectfully submits that the services for which it seeks compensation in this Interim Fee Application were necessary for, and beneficial in the Debtors' efforts to reorganize their estates. In its capacity as special pension benefits tax counsel, IPB provided Debtors with timely, accurate and useful advice and counsel on a wide range of pension benefits issues. Such services were necessary and beneficial to the Debtors' estates. Accordingly, IPB further submits that the compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates and all parties in interest.

26. In sum, the professional services rendered by IPB as special pension benefits tax counsel to Debtors were necessary and beneficial to the Debtors' estates, and were consistently performed in a timely manner, commensurate with the complexity, importance, and nature of the issues involved, and approval of the compensation sought herein is therefore warranted.

MEMORANDUM OF LAW

27. IPB submits that the relevant legal authorities are set forth herein, and that the requirement pursuant to Local Bankruptcy Rule 9013-1 – that IPB file a memorandum of law in support of this Interim Fee Application – is satisfied.

NOTICE

28. In compliance with the Interim Compensation Order, notice of the filing of this Interim Fee Application will be provided to all parties who have filed a notice of appearance with the Clerk of this Court and requested notice of pleadings in these Chapter 11 cases. In addition, the

Interim Fee Application in its entirety will be served on the following parties: (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Attn: David Sherbin, Esq., (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Attn: Alicia M. Leonhard, Esq., (iii) counsel for Creditors Committee, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4802, Attn: Robert J. Rosenberg, Esq. and Mark A. Broude, Esq., (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Attn: Marissa Wesley, Esq. and Kenneth S. Ziman, Esq., (v) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017, Attn: Marlene Melican, Esq., (vi) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606, Attn: John Wm. Butler, Jr., (vii) counsel for the Equity Committee, Fried, Frank, Harris, Shriver & Jacobson, LLP, One New York Plaza, New York, New York, 10004, Attn: Bonnie Steingart, and (viii) the members of the Joint Fee Review Committee. In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

COMPLIANCE WITH GUIDELINES

29. IPB believes that this Interim Fee Application, together with the attachments hereto, substantially complies in all material respects with the Guidelines. To the extent this Application does not comply in every respect with the requirements of such guidelines, IPB respectfully requests a waiver for any such technical non-compliance.

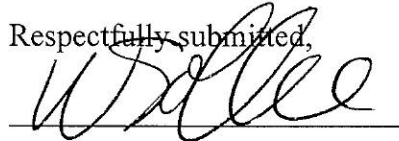
CONCLUSION

WHEREFORE, IPB respectfully requests (i) interim allowance of compensation for professional services rendered during the Sixth Interim Period in the amount of \$264,462.50 and

reimbursement for actual and necessary expenses IPB incurred during the Sixth Interim Period in the amount of \$2,529.25, (ii) the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to IPB's right to seek such further compensation for the full value of services performed and expenses incurred, and (iii) the Court grant IPB such other and further relief as is just.

Dated: Washington D.C.
November 30, 2007

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'W. Sollee', written over a horizontal line.

William L. Sollee, Jr.

Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington, D.C. 20006
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Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR DEBTORS AND
DEBTORS-IN-POSSESSION

SCHEDULE A

**CUMULATIVE SUMMARY OF ALL MONTHLY FEE STATEMENTS
IVINS, PHILLIPS & BARKER, CHARTERED
JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007**

Submission/ Filing Date	Period Covered	Total Fees Requested	Total Expenses Requested	Amount of Fees Paid (80%)	Expenses Paid (100%)	Amount of Holdback Fees Sought
11/30/07	6/1/07- 6/30/07	\$61,106.25	\$202.57	\$48,885.00	\$202.57	\$12,221.25
11/30/07	7/1/07- 7/31/07	\$77,512.50	\$245.09	\$62,010.00	\$245.09	\$15,502.50
11/30/07	8/1/07- 8/31/07	\$60,125.00	\$1,944.72	\$48,100.00	\$1,944.72	\$1,2025.00
11/30/07	9/1/07- 9/30/07	\$65,718.75	\$136.87	\$52,575.00	\$136.87	\$13,143.75
TOTALS		\$264,462.50	\$2,529.25	\$211,570.00	\$2,529.25	\$52,892.50

SCHEDULE B

**SERVICES RENDERED BY IVINS, PHILLIPS & BARKER, CHARTERED
COMMENCING JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007**

<u>NAME</u>	<u>YEAR OF ADMISSION</u>	<u>RATE</u>	<u>HOURS</u>	<u>AMOUNT</u>
<u>PARTNERS</u>				
William L. Sollee, Jr.	1988	\$650.00	396.00	\$257,400.00
Jeffrey B. Cohen	1981	\$650.00	4.00	\$2,600.00
	TOTAL PARTNERS			\$260,000.00
<u>ASSOCIATES</u>				
Alexander N. Clark	2003	\$325.00	13.00	\$4,225.00
Victor S. Chang	2003	\$275.00	0.25	\$68.75
Nicole Occhuizzo	2002	\$225.00	0.75	\$168.75
	TOTAL ASSOCIATES			\$4,462.50
		TOTAL		\$264,462.50
		80% of Fees		\$211,570.00

SCHEDULE C

**ACTUAL AND NECESSARY DISBURSEMENTS INCURRED BY
IVINS, PHILLIPS & BARKER, CHARTERED
COMMENCING JUNE 1, 2007 THROUGH SEPTEMBER 30, 2007**

<u>Disbursements</u>	<u>Amount</u>
Research Services	\$156.45
Travel	0.00
Duplication*	1530.90
Binding Services	0.00
Courier Services	0.00
Shipping**	757.54
Telephone (Primus Telephone)	84.36
TOTAL	\$2,529.25

*Reflects 10,206 copies at \$0.10/page plus \$510.30 staffing fee.

**Express shipping was used at the request of the client for various filings.

SCHEDULE D

**SUMMARY OF SERVICES BY MATTER CODE
FOR SERVICES RENDERED COMMENCING JUNE 1, 2007 THROUGH
SEPTEMBER 30, 2007**

MATTER CODE	DESCRIPTION	HOURS	AMOUNT
00006	Employee Benefits/Pensions	402.50	\$256,987.50
00007	Fee Applications	11.50	\$7,475.00
TOTAL		414.00	\$264,462.50

CERTIFICATE OF SERVICE

I hereby certify that on November 30, 2007, a true and correct copy of the foregoing
Interim Fee Application of Ivins, Phillips & Barker was served via overnight delivery service on

David Sherbin
General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Delphi Corporation

John Wm. Butler, Jr.
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive, Ste. 2100
Chicago, IL 60606

Counsel for Debtors

Alicia M. Leonhard
The Office of the U.S. Trustee for the
Southern District of New York
33 Whitehall Street, Ste. 2100
New York, NY 10004

United States Trustee

Bonnie Steingart
Fried, Frank, Harris, Shriver & Jacobson, LLP
One New York Plaza
New York, NY 10004

**Counsel for the Committee of Equity
Security Holders**

Kenneth S. Ziman and Marissa Wesley
Simpson Thacher & Bartlett, LLP
425 Lexington Avenue
New York, New York 10017

**Counsel for the Agent Under the Debtors'
Prepetition Credit Facility**

John D. Sheehan
Vice President & Chief
Restructuring Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Valeria Venable
GE Plastics, Americas Credit Manager
GE Plastics, Americas
9930 Kinsey Avenue
Huntersville, NC 28078

Members of the Joint Fee Review Committee

Robert J. Rosenberg and Mark A. Broude
Latham & Watkins, LLP
885 Third Avenue
New York, NY 10022-4802

**Counsel for the Official Committee of
Unsecured Creditors**

Marlene Melican
Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017

**Counsel for the Agent Under the Debtors'
Postpetition Credit Facility**

I hereby certify that on November 30, 2007, a notice of the foregoing Interim Fee Application of Ivins, Phillips & Barker was served via electronic notice on the persons listed on the Delphi Corporation Master Service List and the Delphi Corporation 2002 List.



William L. Sollee, Jr.
Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington D.C., 20006
Tel: 202-393-7600
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

EXHIBIT A

EXHIBIT A

IVINS, PHILLIPS & BARKER CHARTERED
1700 Pennsylvania Avenue, NW, Suite 600
Washington, DC 20006
(202) 393-7600
William L. Sollee, Jr.
Special Pension Benefits Tax Counsel for Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x	
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
----- x	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS
FOR PROFESSIONALS IN RESPECT OF THIRD APPLICATION OF
IVINS, PHILLIPS & BARKER CHARTERED FOR INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, William L. Sollee, Jr., hereby certify that:

1. I am a shareholder of the law firm of Ivins, Phillips & Barker Chartered (“IPB”), special pension benefits tax counsel for Delphi Corporation (“Delphi”) and certain of its subsidiaries and affiliates (the “Affiliate Debtors”), debtors and debtors-in-possession (collectively, the “Debtors”) in the above-captioned cases. I am the professional designated by IPB in respect of compliance with the Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330,

(Appendix A to 28 C.F.R. § 58) dated May 17, 1996 (the “UST Guidelines” and, together with the Local Guidelines, the “Guidelines”).

2. I make this certification in support of the application of IPB, dated November 30, 2007 (the “Application”), for interim compensation and reimbursement of expenses for the period beginning June 1, 2007 and ending September 30, 2007 (the “Application Period”), in accordance with the Local Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

(a) I have read the Application.

(b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines.

(c) The fees and disbursements sought are billed at rates in accordance with practices customarily employed by IPB and generally accepted by IPB clients and disclosed and approved in the order approving the retention of IPB as the Debtors’ special pension benefits tax counsel.

(d) In providing a reimbursable service, IPB does not make a profit on that service, whether the service is performed by IPB in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines, I certify that IPB has provided monthly statements of IPB’s fees and disbursements by serving monthly statements in compliance with this Court’s Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals, filed on November 4, 2005, as supplemented (the “Interim Compensation Order”).

5. In respect of section B.3 of the Local Guidelines, pursuant to the Interim Compensation Order, I certify that notice of the filing of this Application has been provided to all parties who have filed a notice of appearance with the Clerk of this Court and requested notice of pleadings in these chapter 11 cases. In addition, in accordance with the Interim Compensation Order, the Application in its entirety has been served on the following parties: (i) Delphi

Corporation, 5725 Delphi Drive, Troy, Michigan 48098, Att'n: David Sherbin, Esq., (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, Suite 2100, New York, New York 10004, Att'n: Alicia M. Leonhard, Esq., (iii) counsel for the Creditors' Committee, Latham & Watkins LLP, 885 Third Avenue, New York, New York 10022-4802, Att'n: Robert J. Rosenberg, Esq., (iv) counsel for the agent under the Debtors' prepetition credit facility, Simpson Thacher & Bartlett LLP, 425 Lexington Avenue, New York, New York 10017, Att'n: Marissa Wesley, Esq., (v) counsel for the agent under the Debtors' postpetition credit facility, Davis Polk & Wardell, 450 Lexington Avenue, New York, New York 10017, Att'n: Marlene Melican, Esq., and (vi) the members of the Delphi fee review committee. In light of the nature of the relief requested, the Debtors submit that no other or further notice is necessary.

Dated: Washington, DC
November 30, 2007



William L. Sollee, Jr.
Ivins, Phillips & Barker Chartered
1700 Pennsylvania Ave., NW, Suite 600
Washington D.C., 20006
Tel: 202-393-7600
Fax: 202-393-7601

SPECIAL PENSION BENEFITS TAX COUNSEL
FOR THE DEBTORS AND DEBTORS- IN-
POSSESSION

EXHIBIT B

July 18, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending June 30, 2007

Dear Karen:

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing June 1, 2007, and ending June 30, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$48,885.00) and 100% of the expenses (\$202.57) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815
Attention: Ms. Karen M. Cobb

July 18, 2007
IVINS, PHILLIPS & BARKER
Chartered
1700 Pennsylvania Avenue, N.W.
Washington, D.C. 20006
(202) 393-7600
E. I. 52-1229560
lclw/#1829
Invoice Number: 0718

For Professional Services Rendered and disbursements
made through June 30, 2007:

\$61,106.25

Disbursements:	
Telephone	\$31.72
Lexis	156.45
Photocopying	<u>14.40</u>
<i>Total Disbursements</i>	\$202.57

TOTAL	\$61,308.82
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Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
July 18, 2007
Billing Period: June 2007

DELPHI CORPORATION
Attn: Ms. Karen M. Cobb
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
6/4	William L. Sollee, Jr.	Discussions w/PBGC and Delphi regarding LOC terms and analysis regarding same	2.50	\$650	\$1,625.00
6/5	William L. Sollee, Jr.	Follow-up discussions w/PBGC and Delphi regarding LOC terms	1.00	\$650	\$650.00
6/6	William L. Sollee, Jr.	Preparation for and telephone conference w/PBGC and Delphi regarding LOC and follow-up w/PBGC and Delphi regarding same	2.00	\$650	\$1,300.00
6/8	William L. Sollee, Jr.	Review and edit term sheet and 414(l) agreement w/GM	2.00	\$650	\$1,300.00
6/8	William L. Sollee, Jr.	Telephone conference w/K.Cobb and Wyatt regarding 414 (l) agreement and follow-up edits	1.00	\$650	\$650.00
6/8	William L. Sollee, Jr.	Telephone conference w/K.Cobb and Wyatt regarding SS supplements and research regarding same	1.50	\$650	\$975.00
6/11	William L. Sollee, Jr.	Multiple revisions and telephone conferences w/K.Cobb and Wyatt regarding 414(l) timeline, 414(l) agreement and paragraph 23 of Term Sheet	5.50	\$650	\$3,575.00
6/12	William L. Sollee, Jr.	Review Wyatt comments regarding 414(l) PLR	1.00	\$650	\$650.00
6/12	William L. Sollee, Jr.	Final review of paragraph 23 and 414(l) agreement	1.00	\$650	\$650.00
6/12	William L. Sollee, Jr.	Billing	2.00	\$650	\$1,300.00
6/12	William L. Sollee, Jr.	Discussions w/K.Cobb regarding summer strategy	0.50	\$650	\$325.00
6/13	William L. Sollee, Jr.	Review/analyze revised Wyatt 414(l) projections and discussions w/K.Cobb regarding same	2.50	\$650	\$1,625.00
6/14	William L. Sollee, Jr.	Reply to K.Cobb issue regarding cash-outs	0.25	\$650	\$162.50
6/14	William L. Sollee, Jr.	Review disclosure footnote and reply to K.Cobb	0.50	\$650	\$325.00
6/14	William L. Sollee, Jr.	Brief review of revised SERP and discuss w/K.Cobb	1.00	\$650	\$650.00
6/14	William L. Sollee, Jr.	Review IRS PLR FOIA proposal and reply to	0.75	\$650	\$487.50

		K.Cobb			
6/14	William L. Sollee, Jr.	Review waiver timelines and PLR requirements in advance of Friday strategy call	2.50	\$650	\$1,625.00
6/15	William L. Sollee, Jr.	Review Wyatt revised emergence scenarios and conference call regarding same w/Wyatt, K.Cobb, et al.	2.00	\$650	\$1,300.00
6/15	William L. Sollee, Jr.	Follow-up w/IRS and PBGC regarding new requests and LOCs and update K.Cobb regarding same	2.00	\$650	\$1,300.00
6/15	William L. Sollee, Jr.	Follow-up analysis of Wyatt scenarios and next step strategy	3.00	\$650	\$1,950.00
6/15	William L. Sollee, Jr.	Draft detailed email to IRS regarding waiver/414(l) request	1.50	\$650	\$975.00
6/18	William L. Sollee, Jr.	Telephone conferences w/PBGC regarding letters of credit and follow-up regarding same	1.00	\$650	\$650.00
6/18	Nicole Occhuizzo	Compile materials for WLSollee regarding revised funding waiver application	0.75	\$225	\$168.75
6/19	William L. Sollee, Jr.	Review K.Cobb email regarding BG comments	0.50	\$650	\$325.00
6/20	William L. Sollee, Jr.	Review K.Cobb email regarding post-emergency incentive plans	0.50	\$650	\$325.00
6/22	William L. Sollee, Jr.	Waiver extension request	10.00	\$650	\$6,500.00
6/23	William L. Sollee, Jr.	Waiver extension request	3.50	\$650	\$2,275.00
6/24	William L. Sollee, Jr.	Research and draft waiver extension request	4.00	\$650	\$2,600.00
6/25	William L. Sollee, Jr.	Draft waiver extension request, telephone conferences w/K.Cobb and K.Williams regarding same and revisions	9.00	\$650	\$5,850.00
6/26	William L. Sollee, Jr.	Finalize and file waiver extension request and follow-up w/IRS and K.Cobb	6.00	\$650	\$3,900.00
6/26	William L. Sollee, Jr.	Review post-emergency incentive plans for 409a and 162(m) and discuss w/K.Cobb	1.50	\$650	\$975.00
6/26	William L. Sollee, Jr.	Follow-up w/K.Cobb and IRS regarding DOL audit	0.50	\$650	\$325.00
6/27	William L. Sollee, Jr.	Review pension/benefits aspects of revised terms sheets, research and telephone conference w/K.Cobb and Wyatt regarding same	5.00	\$650	\$3,250.00
6/27	William L. Sollee, Jr.	Follow-up analysis regarding supplements and email to K.Cobb regarding same	2.00	\$650	\$1,300.00
6/27	William L. Sollee, Jr.	Prepare fee application	2.00	\$650	\$1,300.00
6/28	William L. Sollee, Jr.	Attending luncheon regarding ERISA matter	2.00	\$650	\$1,300.00
6/28	William L. Sollee, Jr.	Deliver follow-up items to IRS regarding extension filing, brief conference w/IRS regarding same and report to K.Cobb regarding same	1.00	\$650	\$650.00
6/28	William L. Sollee, Jr.	Revise term sheets per K.Cobb instructions	1.00	\$650	\$650.00
6/28	William L. Sollee, Jr.	Prepare fee application	1.00	\$650	\$650.00
6/29	William L. Sollee, Jr.	Revise bilateral term sheets, discussions w/K.Cobb regarding same and finalize	4.50	\$650	\$2,925.00
6/29	William L. Sollee, Jr.	Research and conference w/K.Cobb and Wyatt regarding 2nd waiver requirements	1.50	\$650	\$975.00
6/29	William L. Sollee, Jr.	Review file and telephone conferences w/IRS regarding EPCRS issue and report to K.Cobb regarding same	1.00	\$650	\$650.00

6/29	Andrew N. Clark	Conference w/WLSollee to discuss review of SERP and Incentive Plans for compliance with section 409A of the Internal Revenue Code; reviewing plan documents in connection therewith	0.50	\$325	\$162.50
		TOTAL HOURS / TOTAL FEE	94.75		\$61,106.25

William L. Sollee, Jr. - Principal	93.50	\$650	\$60,775.00
Alexander N. Clark - Associate	0.50	\$325	\$162.50
Nicole Occhuizzo - Associate	0.75	\$225	\$168.75
<i>TOTALs</i>	94.75		\$61,106.25

Disbursements for June, 2007

Lexis	156.45
Photocopying	14.40
Primus Telephone	31.72
<i>Total Disbursements</i>	202.57

August 29, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending July 31, 2007

Dear Karen:

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing June 1, 2007, and ending July 31, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$62,010.00) and 100% of the expenses (\$245.09) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815
Attention: Ms. Karen M. Cobb

August 29, 2007
IVINS, PHILLIPS & BARKER
Chartered
1700 Pennsylvania Avenue, N.W.
Washington, D.C. 20006
(202) 393-7600
E. I. 52-1229560
lclw/#1829
Invoice Number: 0829

For Professional Services Rendered and disbursements
made through July 31, 2007:

\$77,512.50

Disbursements:

Telephone	\$8.96
Federal Express	210.48
Photocopying	<u>25.65</u>
<i>Total Disbursements</i>	\$245.09

TOTAL

\$77,757.59

Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
August 29, 2007
Billing Period: July 2007

DELPHI CORPORATION
Attn: Ms. Karen M. Cobb
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
7/2	William L. Sollee, Jr.	Billing	1.00	\$650	\$650.00
7/2	Alexander N. Clark	Reviewing draft supplemental executive retirement plan, annual incentive plan, and long-term incentive plan for compliance under sections 409A and 162(m) of the Internal Revenue Code and the regulations thereunder	3.50	\$325	\$1,137.50
7/2	William L. Sollee, Jr.	First draft of 5th interim fee report	1.00	\$650	\$650.00
7/2	William L. Sollee, Jr.	Telephone conference w/Internal Revenue Service regarding DOL audit issue	0.25	\$650	\$162.50
7/2	William L. Sollee, Jr.	Gather materials for 2nd waiver application	2.00	\$650	\$1,300.00
7/2	William L. Sollee, Jr.	Download and review MOU and related hearing documents from Delphi.com for discussion w/Internal Revenue Service	2.00	\$650	\$1,300.00
7/2	William L. Sollee, Jr.	Draft waiver application	1.25	\$650	\$812.50
7/3	Alexander N. Clark	Reviewing draft supplemental executive retirement plan, annual incentive plan, and long-term incentive plan for compliance under sections 409A and 162(m) of the Internal Revenue Code and the regulations thereunder	3.00	\$325	\$975.00
7/3	William L. Sollee, Jr.	Draft 2007 waiver application	7.00	\$650	\$4,550.00
7/3	William L. Sollee, Jr.	Telephone conference w/Internal Revenue Service regarding DOL audit issue; Update K.Cobb regarding same and review closing agreement	1.00	\$650	\$650.00
7/5	William L. Sollee, Jr.	Draft 2nd waiver application	8.50	\$650	\$5,525.00
7/6	Alexander N. Clark	Reviewing draft supplemental executive retirement plan, annual incentive plan, and long-term incentive plan for compliance under sections 409A and 162(m) of the Internal Revenue Code and the regulations thereunder	2.75	\$325	\$893.75
7/6	William L. Sollee, Jr.	Draft 2nd waiver application	5.00	\$650	\$3,250.00

7/9	Alexander N. Clark	Review of executive SERP, annual incentive plan and long-term incentive plan for compliance with section 409A of the Internal Revenue Code	3.25	\$325	\$1,056.25
7/9	William L. Sollee, Jr.	Correspondence w/K.Cobb regarding 2nd waiver application, DOL audit, and pending rulings	1.00	\$650	\$650.00
7/9	William L. Sollee, Jr.	Review Wyatt scenarios and telephone conference w/K.Cobb and Wyatt regarding same	3.00	\$650	\$1,950.00
7/9	William L. Sollee, Jr.	Correspondence w/Internal Revenue Service regarding pending rulings	0.50	\$650	\$325.00
7/9	William L. Sollee, Jr.	Internal office conference w/A.Clark regarding 409A and 162(m) aspects of SERP and post-emergence incentive plans and review plans regarding same	2.50	\$650	\$1,625.00
7/10	William L. Sollee, Jr.	Review GM comments regarding framework agreement and telephone conference w/K.Cobb and Wyatt regarding same	1.25	\$650	\$812.50
7/10	William L. Sollee, Jr.	Revise 2nd waiver draft	2.50	\$650	\$1,625.00
7/11	William L. Sollee, Jr.	Review and incorporate new material from K.Cobb and Wyatt into waiver submission	3.00	\$650	\$1,950.00
7/12	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding 414(l) transferee identification date; research and analysis regarding same and memo summarizing conclusions	3.00	\$650	\$1,950.00
7/13	William L. Sollee, Jr.	Review waiver extension letters, forward to K.Cobb, discuss w/K.Cobb and follow-up w/K.Cobb and Internal Revenue Service	3.50	\$650	\$2,275.00
7/13	William L. Sollee, Jr.	Review revised Wyatt 2nd waiver scenarios and discuss w/K.Cobb	2.25	\$650	\$1,462.50
7/13	William L. Sollee, Jr.	Telephone conference w/PBGC regarding waivers and follow-up per PBGC request	0.50	\$650	\$325.00
7/16	William L. Sollee, Jr.	Review Wyatt projections, telephone conference regarding same w/K.Cobb and Wyatt and follow-up regarding 2nd waiver	5.00	\$650	\$3,250.00
7/16	William L. Sollee, Jr.	Correspondence w/F.Kuplicki regarding VCR amendment in connection with DOL exam issue and follow-up w/Internal Revenue Service	1.50	\$650	\$975.00
7/17	William L. Sollee, Jr.	Revise 2nd waiver request to reflect comments and incorporate new material	3.00	\$650	\$1,950.00
7/17	William L. Sollee, Jr.	Draft correspondence to Internal Revenue Service regarding 2nd waiver	1.00	\$650	\$650.00
7/17	William L. Sollee, Jr.	Follow-up w/Internal Revenue Service regarding DOL audit issue	1.00	\$650	\$650.00
7/18	William L. Sollee, Jr.	Review Wyatt 2nd waiver scenario summaries; telephone conference w/J.Sheehan, Wyatt, et al., regarding same, and follow-up telephone conference w/K.Cobb	2.50	\$650	\$1,625.00
7/19	William L. Sollee, Jr.	2nd waiver application	3.00	\$650	\$1,950.00
7/23	William L. Sollee, Jr.	Review press releases and court's order regarding new framework agreement and approval of MOU; discuss w/K.Cobb and communicate w/Internal Revenue Service regarding same as relates to waivers	3.00	\$650	\$1,950.00

7/23	William L. Sollee, Jr.	Modify 2nd waiver application to incorporate new material	4.50	\$650	\$2,925.00
7/23	William L. Sollee, Jr.	Review proposed participant notice and remaining open items	1.00	\$650	\$650.00
7/24	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding 2nd waiver progress and comments and incorporate into document	1.50	\$650	\$975.00
7/24	William L. Sollee, Jr.	Review and input comments into SERP	3.00	\$650	\$1,950.00
7/25	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding SERP comments and issues	1.00	\$650	\$650.00
7/25	William L. Sollee, Jr.	Review and comment regarding post-emergence retirement plans	2.00	\$650	\$1,300.00
7/25	William L. Sollee, Jr.	Telephone conferences w/Internal Revenue Service and PBGC regarding pending PLR requests and 2nd waiver; memo to file regarding same; and telephone conference w/K.Cobb	1.50	\$650	\$975.00
7/25	William L. Sollee, Jr.	Review Wyatt revised figures for accelerated 414(l) for conference call	1.00	\$650	\$650.00
7/26	William L. Sollee, Jr.	Review and input comments into post-emergency incentive plans (409A, 162(m), etc.) and email to K.Cobb	4.00	\$650	\$2,600.00
7/26	William L. Sollee, Jr.	Prepare for and participate in conference call w/J.Sheehan, et al., regarding 414(l) and 2nd waiver	1.50	\$650	\$975.00
7/27	William L. Sollee, Jr.	Billing and 2nd fee application	3.00	\$650	\$1,950.00
7/27	William L. Sollee, Jr.	2nd waiver application	3.00	\$650	\$1,950.00
7/27	William L. Sollee, Jr.	401(k) issue per K.Cobb	1.00	\$650	\$650.00
7/30	William L. Sollee, Jr.	Finalize fee application	1.50	\$650	\$975.00
7/30	William L. Sollee, Jr.	Billing	1.00	\$650	\$650.00
7/30	William L. Sollee, Jr.	Review GM Global Settlement per K.Cobb request	3.00	\$650	\$1,950.00
7/30	William L. Sollee, Jr.	PBGC and S.Gale regarding 1st waiver conditions	0.50	\$650	\$325.00
7/31	William L. Sollee, Jr.	Telephone conference w/K.Cobb and Wyatt regarding GM Global Settlement Agreement and edits per K.Cobb request	2.50	\$650	\$1,625.00
7/31	William L. Sollee, Jr.	Follow-up w/PBGC and S.Gale regarding 1st waiver conditions	1.50	\$650	\$975.00
7/31	William L. Sollee, Jr.	Revise 2nd waiver application	1.00	\$650	\$650.00
7/31	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding AIP and LTIP and follow-up research regarding 162(m) and email to K.Cobb	2.00	\$650	\$1,300.00
		TOTAL HOURS / TOTAL FEE	125.50		\$77,512.50

William L. Sollee, Jr., - Principal	113.00	\$650	\$73,450.00
Alexander N. Clark - Associate	12.50	\$325	\$4,062.50
<i>TOTALs</i>	125.50		\$77,512.50

Disbursements for July, 2007

Federal Express	210.48
Photocopying	25.65
Primus Telephone	8.96
<i>Total Disbursements</i>	245.09

September 27, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending August 31, 2007

Dear Karen:

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing June 1, 2007, and ending August 31, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$48,100.00) and 100% of the expenses (\$1,944.72) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815
Attention: Ms. Karen M. Cobb

September 27, 2007
IVINS, PHILLIPS & BARKER
Chartered
1700 Pennsylvania Avenue, N.W.
Washington, D.C. 20006
(202) 393-7600
E. I. 52-1229560
lclw/#1829
Invoice Number: 0927

For Professional Services Rendered and disbursements
made through August 31, 2007:

\$60,125.00

Disbursements:

Telephone	\$12.52
Federal Express	441.35
Photocopying	<u>1,490.85</u>
<i>Total Disbursements</i>	\$1,944.72

TOTAL

\$62,069.72

Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
September 27, 2007
Billing Period: August 2007

DELPHI CORPORATION
Attn: Ms. Karen M. Cobb
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
8/1	William L. Sollee, Jr.	Follow-up w/S.Gale and PBGC regarding Compass fee reimbursement	1.00	\$650	\$650.00
8/1	William L. Sollee, Jr.	Multiple telephone conferences and emails w/K.Cobb and Wyatt to finalize 2007 waiver application	2.50	\$650	\$1,625.00
8/1	William L. Sollee, Jr.	Revise 2nd waiver application and exhibits	6.50	\$650	\$4,225.00
8/2	William L. Sollee, Jr.	Finalize and file 2nd waiver request w/IRS	8.00	\$650	\$5,200.00
8/10	William L. Sollee, Jr.	Correspondence w/PBGC and K. Williams regarding PBGC initial questions regarding 2nd waiver	1.00	\$650	\$650.00
8/14	William L. Sollee, Jr.	Review, edit and email correspondence to K.Cobb regarding revised SA	2.50	\$650	\$1,625.00
8/14	William L. Sollee, Jr.	Review and response to PBGC regarding revised PBGC LCs and PBGC-related email correspondence	2.00	\$650	\$1,300.00
8/15	William L. Sollee, Jr.	Review DOL letter and email to IRS regarding VCP issue	2.00	\$650	\$1,300.00
8/17	William L. Sollee, Jr.	Telephone conference w/IRS regarding DOL matter	0.50	\$650	\$325.00
8/17	William L. Sollee, Jr.	Discussion w/K.Cobb and F.Kuplicki regarding DOL audit issue	0.50	\$650	\$325.00
8/20	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding emergence/414(l)/funding timing and ordering issues	0.50	\$650	\$325.00
8/20	William L. Sollee, Jr.	Research regarding emergence/414(l) funding timing and ordering issues	4.50	\$650	\$2,925.00
8/20	William L. Sollee, Jr.	Telephone conference call w/Delphi, Skadden and Wyatt regarding emergence/414(l) funding timing and ordering issues	0.50	\$650	\$325.00
8/20	William L. Sollee, Jr.	Follow-up telephone conference w/K.Cobb regarding emergence/414(l) funding timing and ordering issues	0.50	\$650	\$325.00

8/20	William L. Sollee, Jr.	Review revised SA per K.Cobb	0.50	\$650	\$325.00
8/20	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding DOL matter	0.50	\$650	\$325.00
8/21	William L. Sollee, Jr.	Email correspondence w/K.Cobb regarding BEP and 409A	0.50	\$650	\$325.00
8/21	William L. Sollee, Jr.	Telephone conferences and email correspondence w/K.Cobb regarding 2nd waiver	1.00	\$650	\$650.00
8/21	William L. Sollee, Jr.	Telephone conference w/IRS regarding 2nd waiver and report to K.Cobb	0.50	\$650	\$325.00
8/21	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding funding of subsidiary plans	0.25	\$650	\$162.50
8/21	William L. Sollee, Jr.	Analysis regarding subsidiary plans funding issues	0.75	\$650	\$487.50
8/21	William L. Sollee, Jr.	Analysis and email to K.Cobb regarding BEP 409A issue	0.50	\$650	\$325.00
8/21	William L. Sollee, Jr.	Analysis and telephone conference w/K.Cobb regarding 412(f) issue	1.50	\$650	\$975.00
8/22	William L. Sollee, Jr.	Review waivers and 414(l) in light of proposed new timeline and telephone conference w/K.Cobb regarding waivers and 414(l) issue	2.00	\$650	\$1,300.00
8/22	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding supplemental withholding	0.50	\$650	\$325.00
8/23	Jeffrey B. Cohen	Telephone conference w/WLSollee regarding status of DOL investigation	0.25	\$650	\$162.50
8/23	Jeffrey B. Cohen	Telephone conference w/Fidelity counsel regarding DOL matter	0.25	\$650	\$162.50
8/23	Jeffrey B. Cohen	Review email correspondence from WLSollee regarding DOL investigation	0.25	\$650	\$162.50
8/23	Jeffrey B. Cohen	Review plan amendment and VCP agreement and related materials	0.25	\$650	\$162.50
8/23	William L. Sollee, Jr.	Telephone conferences and meetings w/IRS, Delphi and internally regarding DOL/VCP matter	1.50	\$650	\$975.00
8/23	William L. Sollee, Jr.	DOL/VCP research and analysis	2.50	\$650	\$1,625.00
8/24	Jeffrey B. Cohen	Follow-up telephone conference w/Fidelity counsel and email to WLSollee regarding DOL investigation	0.25	\$650	\$162.50
8/24	Jeffrey B. Cohen	Review email correspondence from Kuplicki and telephone conference w/WLSollee regarding DOL investigation	0.25	\$650	\$162.50
8/24	Jeffrey B. Cohen	Telephone conference w/DOL regarding investigation	0.25	\$650	\$162.50
8/24	Jeffrey B. Cohen	Draft email correspondence to Kuplicki, Cobb and Sollee regarding DOL investigation	0.25	\$650	\$162.50
8/24	Jeffrey B. Cohen	Telephone conference w/DOL regarding investigation	0.25	\$650	\$162.50
8/24	Jeffrey B. Cohen	Telephone conference w/WLSollee regarding DOL investigation	0.25	\$650	\$162.50
8/24	William L. Sollee, Jr.	Telephone conferences and emails w/JBCohen regarding DOL/VCP matter and review file documents	1.50	\$650	\$975.00

8/24	William L. Sollee, Jr.	Telephone conference and email correspondence w/J.Sheehan regarding PBGC reaction to 2nd waiver and follow-up	1.00	\$650	\$650.00
8/27	Jeffrey B. Cohen	Draft email correspondence summarizing conference call w/DOL	0.50	\$650	\$325.00
8/27	Jeffrey B. Cohen	Review email from WLSollee regarding DOL investigation	0.25	\$650	\$162.50
8/27	Jeffrey B. Cohen	Telephone conference w/WLSollee regarding DOL investigation	0.25	\$650	\$162.50
8/27	Jeffrey B. Cohen	Edit email correspondence to Kuplicki and Cobb regarding DOL investigation	0.25	\$650	\$162.50
8/27	Jeffrey B. Cohen	Review email correspondence from Kuplicki	0.25	\$650	\$162.50
8/27	William L. Sollee, Jr.	Conference w/JBCohen regarding DOL investigation	0.50	\$650	\$325.00
8/27	William L. Sollee, Jr.	Review and analyze participant letter, plan amendment and other file documents and telephone conference w/K.Cobb	2.50	\$650	\$1,625.00
8/27	William L. Sollee, Jr.	Draft email to F.Kuplicki and K.Cobb regarding DOL investigation	0.50	\$650	\$325.00
8/27	William L. Sollee, Jr.	Email correspondence w/K.Cobb and Wyatt regarding PBGC reaction to 2nd waiver request	0.50	\$650	\$325.00
8/27	William L. Sollee, Jr.	Analyze Wyatt schedules and Code 412(n) implications	4.50	\$650	\$2,925.00
8/27	William L. Sollee, Jr.	Review revised Wyatt summaries and discuss w/K.Cobb and Wyatt	1.00	\$650	\$650.00
8/27	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding disclosure statement and review edits to tax deduction description	0.50	\$650	\$325.00
8/28	William L. Sollee, Jr.	Telephone conference w/K.Cobb, J.Sheehan and Wyatt regarding PBGC collateral request and proposed response	1.00	\$650	\$650.00
8/28	William L. Sollee, Jr.	Research and analysis regarding PBGC collateral request legal issues	5.50	\$650	\$3,575.00
8/28	William L. Sollee, Jr.	Multiple telephone conferences and email correspondence w/PBGC, K.Cobb and Wyatt regarding PBGC collateral request legal issues	1.50	\$650	\$975.00
8/28	William L. Sollee, Jr.	Preparation and revision of PBGC talking points	2.00	\$650	\$1,300.00
8/29	William L. Sollee, Jr.	Review PBGC email correspondence regarding 2nd waiver	1.00	\$650	\$650.00
8/29	William L. Sollee, Jr.	Telephone conference w/K.Cobb and Wyatt regarding 2nd waiver	0.75	\$650	\$487.50
8/29	William L. Sollee, Jr.	Review J.Sheehan 2nd waiver directives	0.75	\$650	\$487.50
8/29	William L. Sollee, Jr.	Revise 2nd waiver talking points	1.50	\$650	\$975.00
8/29	William L. Sollee, Jr.	Meeting at Wyatt regarding 2nd waiver and 414(l)	4.00	\$650	\$2,600.00
8/30	William L. Sollee, Jr.	Telephone conferences and email correspondence w/K.Cobb, Wyatt and PBGC regarding 2nd waiver	1.50	\$650	\$975.00
8/30	William L. Sollee, Jr.	Follow-up, research and analysis regarding 2nd waiver issues	2.50	\$650	\$1,625.00
8/31	William L. Sollee, Jr.	Multiple telephone conferences w/K.Cobb, Wyatt, PBGC and IRS regarding 2nd waiver negotiations	1.00	\$650	\$650.00

8/31	William L. Sollee, Jr.	Follow-up research and analysis regarding 2nd waiver conditions	1.50	\$650	\$975.00
8/31	William L. Sollee, Jr.	Drafting and edits regarding evolving waiver conditions	1.50	\$650	\$975.00
8/31	William L. Sollee, Jr.	Research and analysis regarding 412(n) lien issue	3.00	\$650	\$1,950.00
8/31	William L. Sollee, Jr.	Discussions w/K.Cobb, J.Sheehan, et al., and Skadden regarding 412(n) lien issue	0.50	\$650	\$325.00
8/31	William L. Sollee, Jr.	Correspondence w/PBGC regarding lien concerns	0.50	\$650	\$325.00
8/31	William L. Sollee, Jr.	Discussions w/IRS regarding DOL/VCP issue	0.25	\$650	\$162.50
8/31	William L. Sollee, Jr.	Review VCP file and telephone conference w/K.Cobb regarding DOL investigations	0.75	\$650	\$487.50
		TOTAL HOURS / TOTAL FEE	92.50		\$60,125.00

Jeffrey B. Cohen - Partner	4.00	\$650	\$2,600.00
William L. Sollee, Jr. - Principal	88.50	\$650	\$57,525.00
<i>TOTALs</i>	<i>92.50</i>		<i>\$60,125.00</i>

Disbursements for July, 2007

Federal Express	\$441.35
Photocopying (9,939 copies at 0.10/page + \$496.95 staffing fee)	\$1,490.85
Primus Telephone	\$12.52
<i>Total Disbursements</i>	\$1,944.72

October 25, 2007

Ms. Karen M. Cobb
Benefits Tax Counsel
Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Statement for Professional Services Rendered
For the Period Ending September 30, 2007

Dear Karen:

Enclosed is our fee statement for professional services rendered and disbursements made to Delphi Corporation ("Delphi") for the period commencing June 1, 2007, and ending September 30, 2007. Pursuant to the Order Under 11 U.S.C. § 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals ("Order"), Delphi may pay 80% of the fees (\$52,575.00) and 100% of the expenses (\$136.87) in this monthly statement to which no objection has been served in accordance with paragraph 2(d) of the Order.

If you have any questions or comments, please do not hesitate to call.

With best regards.

Sincerely yours,

William L. Sollee, Jr.

Enclosures

cc: Fee Committee (Attn: David M. Sherbin, Esquire)
Skadden, Arps (Attn: John W. Butler, Jr., Esquire)
U.S. Trustee (Attn: Ms. Alicia M. Leonhard)
OCC (Attn: Robert J. Rosenberg, Esquire)
Debtors' Prepetition Agent (Attn: Ms. Marissa Wesley)
Debtors' Prepetition Agent (Attn: Ms. Marlane Melican)
Legal Cost Control (Attn: Joe Sykes, Esquire)

Delphi Corporation
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815
Attention: Ms. Karen M. Cobb

October 25, 2007
IVINS, PHILLIPS & BARKER
Chartered
1700 Pennsylvania Avenue, N.W.
Washington, D.C. 20006
(202) 393-7600
E. I. 52-1229560
lclw/#1829
Invoice Number: 1025

For Professional Services Rendered and disbursements
made through September 30, 2007:

\$65,718.75

Disbursements:

Telephone	\$31.16
Federal Express	<u>105.71</u>
<i>Total Disbursements</i>	\$136.87

TOTAL

\$65,855.62

Ivins, Phillips & Barker
1700 Pennsylvania Avenue, N.W.
Suite 600
Washington, D.C. 20006
E.I. 52-1229560
October 25, 2007
Billing Period: September, 2007

DELPHI CORPORATION
Attn: Ms. Karen M. Cobb
M/C 483-400-151
5725 Delphi Drive
Troy, Michigan 48098-2815

<u>Date</u>	<u>Attorney</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Total</u>
9/3	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding PBGC waiver negotiations	0.50	\$650	\$325.00
9/3	William L. Sollee, Jr.	Research and follow-up email correspondence regarding PBGC waiver negotiations	2.50	\$650	\$1,625.00
9/4	William L. Sollee, Jr.	Negotiation w/PBGC and IRS regarding conditions for 2nd waivers	10.00	\$650	\$6,500.00
9/5	William L. Sollee, Jr.	Continuing negotiations with PBGC and IRS regarding lien condition	6.00	\$650	\$3,900.00
9/5	William L. Sollee, Jr.	Telephone conference calls and email correspondence w/K.Cobb, Skadden, Groom and Wyatt regarding lien negotiations	3.00	\$650	\$1,950.00
9/6	William L. Sollee, Jr.	Negotiations with PBGC regarding mechanics of conditions 4 and 7	2.00	\$650	\$1,300.00
9/6	William L. Sollee, Jr.	Research and analysis regarding condition 4 mechanics	3.50	\$650	\$2,275.00
9/6	William L. Sollee, Jr.	Telephone conferences and email correspondence w/Wyatt and K.Cobb regarding PBGC negotiations regarding condition 4	3.00	\$650	\$1,950.00
9/6	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding remaining ruling requests needed in connection with emergence	1.00	\$650	\$650.00
9/7	William L. Sollee, Jr.	Continuing negotiations with PBGC regarding details of condition 4	1.50	\$650	\$975.00
9/7	William L. Sollee, Jr.	Analysis of new Wyatt schedules	2.00	\$650	\$1,300.00
9/7	William L. Sollee, Jr.	Review and analyze Plan or Reorganization and GSA filed Thursday for purposes of PBGC/IRS ruling requests and negotiations	4.00	\$650	\$2,600.00
9/10	William L. Sollee, Jr.	Telephone conferences w/PBGC, K.Cobb and Wyatt regarding waiver condition 4	1.50	\$650	\$975.00

9/10	William L. Sollee, Jr.	Analysis regarding PBGC revised proposal	2.00	\$650	\$1,300.00
9/10	William L. Sollee, Jr.	Telephone conference w/K.Cobb, Wyatt and J.Sheehan regarding condition 4 and next steps	0.50	\$650	\$325.00
9/10	William L. Sollee, Jr.	Follow-up analysis regarding condition 4	0.75	\$650	\$487.50
9/10	William L. Sollee, Jr.	Telephone conference w/PBGC regarding condition 4	0.25	\$650	\$162.50
9/10	William L. Sollee, Jr.	Telephone conference w/K.Cobb regarding VCP letters	0.50	\$650	\$325.00
9/10	William L. Sollee, Jr.	Review and analysis regarding VCP letters	0.75	\$650	\$487.50
9/10	William L. Sollee, Jr.	Supervisory conference w/V.Chang and review email regarding foundation/exempt organization questions from K.Cobb	0.50	\$650	\$325.00
9/10	Victor S. Chang	Email correspondence to K.Cobb regarding foundation sponsorship issue	0.25	\$275	\$68.75
9/12	William L. Sollee, Jr.	Review and discussions w/K.Cobb regarding new 409A guidance	1.00	\$650	\$650.00
9/13	William L. Sollee, Jr.	Review, summarize and discuss divested unit PLRs for K.Cobb	2.00	\$650	\$1,300.00
9/13	William L. Sollee, Jr.	Follow-up w/PBGC and IRS and discussion w/K.Cobb regarding 2nd waiver conditions	1.00	\$650	\$650.00
9/17	William L. Sollee, Jr.	Multiple telephone conferences w/K.Cobb and PBGC regarding 2nd waiver conditions	2.00	\$650	\$1,300.00
9/18	William L. Sollee, Jr.	Multiple telephone conferences w/PBGC regarding conditions 4, 9 and 2	1.50	\$650	\$975.00
9/18	William L. Sollee, Jr.	Emails and discussions w/K.Cobb, Wyatt and J. Sheehan regarding conditions 4, 9 and 2 under 2nd waiver	1.50	\$650	\$975.00
9/18	William L. Sollee, Jr.	Analysis and revisions of draft waiver conditions for negotiations w/PBGC	3.00	\$650	\$1,950.00
9/18	William L. Sollee, Jr.	Analyze 412(c)(10) and related excise tax issues for subsidiary contributions per K.Cobb and email analysis to K.Cobb	2.00	\$650	\$1,300.00
9/19	William L. Sollee, Jr.	Continuing negotiations w/PBGC regarding conditions 1 and 2, including multiple telephone conferences and emails w/K.Cobb, J.Sheehan and PBGC	3.50	\$650	\$2,275.00
9/19	William L. Sollee, Jr.	Research and analysis regarding conditions 1 and 2	3.00	\$650	\$1,950.00
9/20	William L. Sollee, Jr.	Telephone conference and follow-up email correspondence w/K.Cobb regarding continuing PBGC negotiations	1.00	\$650	\$650.00
9/20	William L. Sollee, Jr.	Telephone conferences w/PBGC and report to K.Cobb regarding waiver conditions	1.00	\$650	\$650.00
9/20	William L. Sollee, Jr.	Discussions w/IRS and further discussions w/K.Cobb and J.Sheehan regarding waiver conditions	1.00	\$650	\$650.00
9/20	William L. Sollee, Jr.	Telephone conferences w/PBGC and K.Cobb regarding condition 2 and pending resolution	0.75	\$650	\$487.50
9/20	William L. Sollee, Jr.	Edit 10-Q comments per K.Cobb request	1.00	\$650	\$650.00
9/21	William L. Sollee, Jr.	Telephone conferences w/PBGC regarding waiver conditions	0.25	\$650	\$162.50

9/21	William L. Sollee, Jr.	Email summary of PBGC discussion to and telephone conference w/K.Cobb	0.50	\$650	\$325.00
9/21	William L. Sollee, Jr.	Correspondence w/PBGC regarding waiver negotiations	0.50	\$650	\$325.00
9/21	William L. Sollee, Jr.	Discussion w/K.Cobb, Wyatt and J.Sheehan regarding waiver negotiations	0.50	\$650	\$325.00
9/24	William L. Sollee, Jr.	Continuing negotiation w/PBGC regarding waiver condition 1	2.50	\$650	\$1,625.00
9/24	William L. Sollee, Jr.	Telephone conferences w/K.Cobb to consult regarding waiver negotiations	0.50	\$650	\$325.00
9/25	William L. Sollee, Jr.	Review PBGC proposed final conditions and compare to draft versions	1.50	\$650	\$975.00
9/25	William L. Sollee, Jr.	Draft and email to K.Cobb summary of PBGC conditions	0.50	\$650	\$325.00
9/25	William L. Sollee, Jr.	Follow-up telephone conferences and email to K.Cobb regarding final PBGC conditions	1.00	\$650	\$650.00
9/25	William L. Sollee, Jr.	Telephone conference w/K.Cobb and email correspondence to IRS regarding PBGC waiver conditions	0.50	\$650	\$325.00
9/26	William L. Sollee, Jr.	Telephone discussion with and email correspondence to K.Cobb regarding Delphi response to PBGC waiver conditions	0.50	\$650	\$325.00
9/26	William L. Sollee, Jr.	Email correspondence to and telephone conference w/IRS regarding finalizing waiver and modification of first waiver	1.50	\$650	\$975.00
9/26	William L. Sollee, Jr.	Prepare formal request for modification of first waiver to conform to second waiver conditions	5.00	\$650	\$3,250.00
9/26	William L. Sollee, Jr.	Telephone conferences w/K.Cobb regarding draft modification request	0.50	\$650	\$325.00
9/26	William L. Sollee, Jr.	Prepare and transmit Penalties of Perjury statement to J.Whitson regarding modification application	0.50	\$650	\$325.00
9/27	William L. Sollee, Jr.	Telephone conference w/K.Cobb and Wyatt to review proposed conditions in extension request	0.50	\$650	\$325.00
9/27	William L. Sollee, Jr.	Revise extension application to conform to IRS model and incorporate comments	2.50	\$650	\$1,625.00
9/27	William L. Sollee, Jr.	Email correspondence w/IRS regarding 2nd waiver conditions and extension application and w/K.Cobb for discussion	1.00	\$650	\$650.00
9/27	William L. Sollee, Jr.	Conference w/IRS regarding 2nd waiver	0.50	\$650	\$325.00
9/27	William L. Sollee, Jr.	Review 2nd waiver formal conditions and discuss w/K.Cobb for approval	1.00	\$650	\$650.00
9/27	William L. Sollee, Jr.	Prepare and sign acceptance letter and meet w/IRS to discuss	1.00	\$650	\$650.00
9/27	William L. Sollee, Jr.	Discussion w/K.Cobb regarding extension application	0.50	\$650	\$325.00
9/28	William L. Sollee, Jr.	Email correspondence and telephone discussion w/IRS and PBGC regarding finalization of 2nd waiver the modification of first waiver	0.75	\$650	\$487.50
9/28	William L. Sollee, Jr.	Meeting w/IRS regarding issuance of 2nd waiver	0.50	\$650	\$325.00
9/28	William L. Sollee, Jr.	Finalize request for modification of first waiver and file	3.50	\$650	\$2,275.00

9/28	William L. Sollee, Jr.	Review salary equalization plan and adoption agreement for 409A compliance	2.00	\$650	\$1,300.00
		TOTAL HOURS / TOTAL FEE	101.25		\$65,718.75

WILLIAM L. SOLLEE, JR. - Principal	101.00	\$650	\$65,650.00
VICTOR S. CHANG - Associate	0.25	\$275	\$68.75
<i>TOTALs</i>	101.25		\$65,718.75

Disbursements for April, 2007

Federal Express*	105.71
Primus Telephone	31.16
<i>Total Disbursements</i>	<i>136.87</i>

*The attached statement represents a total of all federal express charges incurred for the period in question. Such charges were incurred as a result of the requirement to transmit monthly invoices via overnight service to the Bankruptcy Committee [see Order of The Honorable Robert D. Drain dated November 4, 2005, Paragraph 2(a)].